



CONGRESSIONAL BUDGET OFFICE COST ESTIMATE

May 22, 2006

S.J. Res. 1

A joint resolution proposing an amendment to the Constitution of the United States relating to marriage

As reported by the Senate Committee on the Judiciary on May 18, 2006

S.J. Res. 1 would propose amending the Constitution to define marriage as the union of a man and a woman. Upon approval by the Congress (which requires a two-thirds majority in each House), the amendment would take effect only if ratified by the legislatures of three-fourths of the states. By itself, this resolution would have no impact on the federal budget. S.J. Res. 1 would not affect direct spending or revenues.

If the proposed amendment were approved by the states, it could potentially affect the federal budget. In June 2004, CBO prepared an analysis of the potential budgetary effects of recognizing same-sex marriages.¹ That study concluded that the potential effects on the federal budget of recognizing same-sex marriages are numerous, but not very large. Marriage can affect a person's eligibility for federal benefits such as Social Security. Married couples may incur higher or lower federal tax liabilities than they would as single individuals. In some cases, recognizing same-sex marriages would increase outlays and revenues; in other cases, it would have the opposite effect. CBO estimated that, if same-sex marriages were legalized in all 50 states and recognized by the federal government, on net those impacts would improve the budget's bottom line to a small extent—by less than \$1 billion in each of the years over the 2005-2014 period.

S.J. Res. 1 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act and would impose no costs on state, local, or tribal governments. No state would be required to take action on the resolution, either to reject it or approve it.

The CBO staff contact for this estimate is Mark Grabowicz. This estimate was approved by Robert A. Sunshine, Assistant Director for Budget Analysis.

1. Congressional Budget Office, *The Potential Budgetary Impact of Recognizing Same-Sex Marriages*, letter to the Honorable Steve Chabot (June 21, 2004).